



REPUBLIC OF NAURU

# Customs (Rates of Duty) (Amendment) Bill

---

No. [4] of 2013

---

A Bill to amend the Customs (Rates of Duty) Act 2010

Certified on [ ]

## Contents

1	Short title.....	2
2	Interpretation.....	2
3	Insertion of new section 7.....	2
4	Amendment of Schedule.....	3

Enacted by the Parliament of Nauru as follows:

**1 Short title**

This Act may be cited as Customs (Rates of Duty) (Amendment) Act 2013.

**2 Commencement**

This Act commences 2 weeks after they have been notified by the Minister in the Government Gazette.

**3 Insertion of new section 7**

**Delete**

**7) Annual increase in rate of duty**

(1) The rate of duty for dutiable goods specified in Schedule 1 increases by 5% on:

(a) 1 July 2011; and

(b) 1 July each year after 2011.

(2) For subsection (1), the increase in duty must be calculated on the basis of the rate of duty in force immediately before the increase.

*Example for section 7*

*From 1 July 2011 the rate of duty for cigarettes is \$110.25 per 1,000 cigarettes. From 1 July 2012 the rate of duty for cigarettes increases by 5% of \$110.25 to \$115.76 per 1,000 cigarettes.*

**Substitute**

**7) Rate of Duty**

- (1) The rate of duty for dutiable goods specified in Schedule 1 is 30% and is calculated on the basis of the rate of duty in force immediately before the increase.
- (2) The rate of duty in force immediately before the increase referred to in subsection 1 is the duty as it was calculated from 1<sup>st</sup> July 2013.
- (3) Section 7 (1) shall come into effect two weeks after these Regulations have been gazetted.

**Note:**

*Example for section 7*

*For 2013, the rate of duty for cigarettes was \$121.55 per 1,000 cigarettes. From January 1 2014, the rate of duty shall increase by 30%. The new rate therefore for 2014 shall be \$158.00 per 1,000 cigarettes.*

**4 Amendment of Schedule 1**

**Delete**

<b>Rates of duty with annual increase Dutiable goods</b>	<b>Rate of duty until 30 June 2011</b>	<b>Annual rate increase from 1 July 2011</b>
Goods classified under HSC 2402.20 (Cigarettes)	\$105.00 per 1,000 cigarettes	5% of previous rate
Goods classified under HSC 2401.10; 2401.20; 2401.30; 2402.10; 2402.90; 2403.10; 2403.91; 2403.99 (Cigars and tobacco other than cigarettes)	\$52.50 per 500 grams	5% of previous rate
Goods classified under HSC 2208.20; 2208.30;	\$10 per litre	5% of previous rate

2208.40; 2208.50; 2208.60; 2208.70; 2208.90 (Spirits and pre-mixed drinks containing spirits)		
Goods classified under HSC 2204.10; 2204.21; 2204.29; 2204.30; 2205.10; 2205.90; 2206.00 (Wine and sparkling wine, and pre- mixed drinks containing wine)	\$4 per litre	5% of previous rate
Goods classified under HSC 2203.00 (Beer)	\$2 per litre	5% of previous rate

*Note for Schedule 1*

*Under section 7, the rate of duty for dutiable goods specified in Schedule 1 increases by 5% on:*

*1 July 2011; and*

*1 July each year after 2011.*

*The increase in duty must be calculated on the basis of the rate of duty in force immediately before the increase.*

*Example for application of section 7 to Schedule 1*

*From 1 July 2011 the rate of duty for cigarettes is \$110.25 per 1,000 cigarettes. From 1 July 2012 the rate of duty for cigarettes increases by 5% of \$110.25 to \$115.76 per 1,000 cigarettes.*

**Substitute**

**SCHEDULE 1**

<b>Rates of duty with annual increase Dutiable goods</b>	<b>Rate of duty until 31 December 2013</b>	<b>Rate increase from 1 January 2014</b>	<b>New Rate from January 1 2014</b>
--	--	--	---

Goods classified under HSC 2402.20 (Cigarettes)	\$121.55 per 1,000 cigarettes	30%	\$158.00 per 1,000 cigarettes
Goods classified under HSC 2401.10; 2401.20; 2401.30; 2402.10; 2402.90; 2403.10; 2403.91; 2403.99 (Cigars and tobacco other than cigarettes)	\$57.90 per 500 grams	30%	\$75.23 per 500 grams
Goods classified under HSC 2208.20; 2208.30; 2208.40; 2208.50; 2208.60; 2208.70; 2208.90 (Spirits and pre-mixed drinks containing spirits)	\$11 per litre	30%	\$14.30 per litre
Goods classified under HSC 2204.10; 2204.21; 2204.29; 2204.30; 2205.10; 2205.90; 2206.00 (Wine and sparkling wine, and pre-mixed drinks containing wine)	\$4.40 per litre	30%	\$5.70 per litre
Goods classified under HSC 2203.00 (Beer)	\$2.20 per litre	30%	\$2.85 per litre